

भारत का राजपत्र The Gazette of India

प्रसाधारण

EXTRAORDINARY

भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं० 60] नई दिल्ली, बुधवार, दिसम्बर 9, 1971/अग्राहायणा 18, 1893
No 60] NEW DELHI, THURSDAY, DECEMBER 9, 1971/AGRAHAYANA 18, 1893

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 9th December, 1971/Agrahayana 18, 1893 (Saka)

The following Act of Parliament received the assent of the President on the 8th December, 1971, and is hereby published for general information:—

THE STAMP AND EXCISE DUTIES (AMENDMENT) ACT 1971

No. 44 OF 1971

[8th December, 1971]

An Act further to amend the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944 and Union Duties of Excise (Distribution) Act, 1962.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. (1) This Act may be called the Stamp and Excise Duties (Amendment) Act, 1971.

Short
title and
com-
mence-
ment.

(2) It shall be deemed to have come into force on the 15th day of November, 1971.

2. In the Indian Stamp Act, 1899, after section 3, the following section shall be inserted, namely:—

Amend-
ment of
Act 2 of
1899.

Instru-
ments
charge-
able with
addition-
al duty.

'3A. (1) Every instrument chargeable with duty under section 3 read with Article No. 13, 14, 27, 37, 47, 49, 52, 53 or 62(a) of Schedule I shall, in addition to such duty, be chargeable with a duty of ten paise.

(2) The additional duty with which any instrument is chargeable under sub-section (1) shall be paid and such payment shall be indicated on such instrument by means of adhesive stamps bearing the inscription "refugee relief" whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in sub-section (2), the provisions of this Act shall, so far as may be, apply in relation to the additional duties chargeable under sub-section (1) in respect of the instruments referred to therein as they apply in relation to the duties chargeable under section 3 in respect of those instruments.'

Amend-
ment of
Act 1 of
1944.

3. In the First Schedule to the Central Excises and Salt Act, 1944, after Item No. 60, the following Item shall be inserted, namely:—

'61 NEWSPAPERS AND ALL OTHER
PRINTED PERIODICALS 2 paise per copy.'

Explanation.—For the purposes of this
Item, "newspaper" means any print-
ed periodical work containing news
or comments on news.

Amend-
ment of
Act 3 of
1962.

4. In the Union Duties of Excise (Distribution) Act, 1962, in section 2, after the words and figures "duties of excise levied and collected under the Central Excises and Salt Act, 1944", the brackets, words and figures "(other than duties of excise levied and collected under that Act on newspapers and all other printed periodicals falling under Item No. 61 of the First Schedule to that Act)" shall be inserted.

Repeal
and
saving.

5. (1) The Stamp and Excise Duties (Amendment) Ordinance, 1971, 18 of 1971 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or the Union Duties of Excise (Distribution) Act, 1962, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the Indian Stamp Act, 1899, the Central Excises and Salt Act, 1944, or, as the case may be, the Union Duties of Excise (Distribution) Act, 1962, as amended by this Act.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.